<u>PATENT</u>

Attorney Docket No.: 021318-002700US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Confirmation No. 4961

Marwan A. Jabri et al.

Examiner: Martin Lerner

Application No.: 10/660,468

Technology Center/Art Unit: 2626

Filed: September 10, 2003

AMENDMENT

For: METHOD AND APPARATUS FOR VOICE TRANSCODING BETWEEN

VARIABLE RATE CODERS

Customer No.: 20350

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed September 28, 2007, please enter the following amendments and remarks:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Abstract begin on page 12 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 13 of this paper.

Amendments to the Drawings begin on page 19 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks/Arguments begin on page 20 of this paper.

An **Appendix** including amended drawing figures is attached following page 22 of this paper.